

# HELM

**FINANCIAL CORPORATION**

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

April 14, 1997

RECORDATION No. 18289-C

Mr. Vernon Williams  
Secretary  
Surface Transportation Board  
1925 K Street, N.W.  
Washington, DC 20423-0001

RE: Termination of Lease of Railroad Equipment dated as of March 18, 1997  
("Termination of Lease") by Helm Financial Corporation.

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Termination of Lease by Helm Financial Corporation.

In connection with the recording of the Termination of Lease, please note the following information:

Name and Address of Lessor: Helm Financial Corporation  
One Embarcadero Center, Suite 3700  
San Francisco, CA 94111

Name and Address of Lessee: Spreckles Sugar Company  
4256 Hacienda Drive  
P.O. Box 8025  
Pleasanton, CA 94588-8625

Equipment: Three hundred twenty-five (325) open top hopper railcars (See attached Schedule A to the Termination of Lease for reporting mark and numbers.)

Previous ICC Filing: Memorandum of Railcar Lease Agreement filed on June 30, 1993 under Recordation No. 18289.

Please file the Termination of Lease as a supplementary document and return one (1) endorsed original to my attention. A check covering the filing fee of \$24.00 is enclosed.

Sincerely,

*P. Napin*

Patrick Napin  
Document Administrator

/ph  
Enclosures (2)

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SURFACE TRANSPORTATION  
BOARD  
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TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of March 18, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").


1. Recitals. Lessor entered into the Railcar Lease Agreement dated as of May 17, 1993 (the "Lease") with Spreckles Sugar Company, Inc., a Delaware corporation, with respect to the three hundred twenty-five (325) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number 18289 filed on June 30, 1993 at 2:55 p.m.

The Lease was terminated on February 1, 1996. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name on the date indicated below its signature.

HELM FINANCIAL CORPORATION

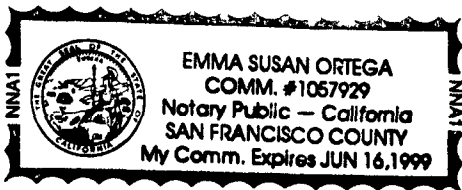
By:   
Title: Senior Vice President & CFO  
Date: 18 March 1997

STATE OF CALIFORNIA                    )  
  ) S.S.  
COUNTY OF SAN FRANCISCO            )

On 19th March, 1997, before me, Emma S. Ortega - Notary Public  
personally appeared John F. Dains, Senior Vice President and Chief  
Financial Officer of **HELM FINANCIAL CORPORATION**,

✓ personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s)  
whose name(s) is/are subscribed to the within instrument and  
acknowledged to me that he/she/they executed the same in his/her/their  
authorized capacity(ies), and that by his/her/their signature(s) on  
the instrument the person(s), or the entity upon behalf of which the  
person(s) acted, executed the instrument.



Witness my hand and official seal.

Emma Susan Ortega  
SIGNATURE OF THE NOTARY

## SCHEDULE A

### Description of the Units:

Three hundred twenty-five (325), 3,209 cubic foot, 100-ton capacity, four-compartment, open top hopper railcars of welded construction and 42/30 degree slope sheets; built by Bethlehem Steel Corporation, 1963 - 1966; rebuilt in 1986 per AAR Rule 88 specification (compliance only - not "rebuilt" status)

### Unit Numbers:

HELX 580005 - 587445